

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Western Boone Co Com Sch Dist (615)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$786,178	\$827,138	\$863,415	\$851,539	2.02%	-1.38%
Non - Certified Salaries	120	\$289,189	\$292,870	\$298,897	\$304,127	1.27%	1.75%
Operational Supplies	611	\$8,556	\$6,314	\$4,413	\$3,857	-18.06%	-12.60%
Travel	580	\$1,176	\$594	\$60	\$560	-16.93%	833.33%
Pupil Services	313	\$44,758	\$40,082	\$0	\$0	-100.00%	NA
Student Instructional Support Total		\$1,129,857	\$1,166,997	\$1,166,785	\$1,160,083	0.66%	-0.57%
Student Academic Achievement							
Certified Salaries	110	\$4,984,302	\$4,864,187	\$4,749,970	\$4,632,992	-1.81%	-2.46%
Group Health Insurance	222	\$647,690	\$628,498	\$625,437	\$629,985	-0.69%	0.73%
Non - Certified Salaries	120	\$527,797	\$492,271	\$469,431	\$489,252	-1.88%	4.22%
Teacher Retirement Fund, Prior to 7-1-95	215	\$443,079	\$455,984	\$469,556	\$473,115	1.65%	0.76%
Operational Supplies	611	\$256,077	\$412,292	\$434,233	\$437,220	14.31%	0.69%
Social Security Certified	212	\$413,516	\$409,140	\$405,178	\$387,345	-1.62%	-4.40%
Transfer Tuition to Ed. Service Agencies Within State	564	\$246,104	\$263,529	\$265,280	\$255,097	0.90%	-3.84%
Other Employee Benefits	241 - 290	\$235,299	\$193,343	\$223,066	\$192,839	-4.85%	-13.55%
Pre-2008 Object Code - Temporary Salaries	130	\$132,578	\$125,447	\$176,618	\$148,735	2.92%	-15.79%
Social Security Noncertified	211	\$109,347	\$106,623	\$106,287	\$117,489	1.81%	10.54%
Pupil Services	313	\$93,083	\$145,016	\$168,223	\$81,598	-3.24%	-51.49%
Equipment	730	\$42,208	\$6,160	\$299,065	\$30,312	-7.94%	-89.86%
Travel	580	\$13,932	\$22,936	\$13,052	\$19,235	8.40%	47.37%
Other Supplies and Materials	615, 660 - 689	\$9,830	\$10,013	\$8,687	\$11,886	4.86%	36.82%
Library Books	640	\$10,571	\$10,441	\$13,391	\$11,860	2.92%	-11.43%
Group Life Insurance	221	\$12,804	\$12,334	\$12,068	\$11,405	-2.85%	-5.49%
Repairs and Maintenance Services	430	\$2,376	\$326	\$1,099	\$5,260	21.98%	378.47%
Other Communication Services	533 - 539	\$23,808	\$1,294	\$18,230	\$4,498	-34.07%	-75.33%
Teacher Retirement Fund, After 7-1-95	216	\$5,187	\$4,830	\$5,213	\$3,946	-6.61%	-24.31%
Group Accident Insurance	223	\$3,406	\$3,820	\$3,738	\$3,824	2.94%	2.30%
Periodicals	650	\$4,645	\$6,063	\$6,276	\$3,007	-10.30%	-52.08%
Workers Compensation Insurance	225	\$0	\$0	\$1,269	\$1,255	NA	-1.12%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Academic Achievement Total		\$8,217,638	\$8,174,548	\$8,475,366	\$7,952,155	-0.82%	-6.17%
Overhead and Operational							
Non - Certified Salaries	120	\$1,884,451	\$1,914,132	\$1,949,057	\$2,050,629	2.14%	5.21%
Operational Supplies	611	\$533,238	\$484,933	\$511,023	\$527,076	-0.29%	3.14%
Heating and Cooling for Buildings - Electricity	621	\$425,239	\$445,834	\$452,982	\$412,385	-0.76%	-8.96%
Vehicles	731	\$500,350	\$0	\$202,932	\$274,790	-13.91%	35.41%
Repairs and Maintenance Services	430	\$169,778	\$160,043	\$220,618	\$239,166	8.94%	8.41%
Certified Salaries	110	\$186,117	\$192,846	\$195,088	\$227,233	5.12%	16.48%
Construction Services	450	\$133,848	\$194,523	\$146,112	\$192,582	9.52%	31.80%
Insurance	520	\$197,343	\$203,643	\$185,469	\$191,119	-0.80%	3.05%
Light and Power - Other Than Heating and Cooling	625	\$154,275	\$161,899	\$170,575	\$171,203	2.64%	0.37%
Gasoline and Lubricants	613	\$215,375	\$243,986	\$197,587	\$139,119	-10.35%	-29.59%
Group Health Insurance	222	\$137,441	\$143,332	\$120,295	\$125,222	-2.30%	4.10%
Equipment	730	\$28,273	\$119,081	\$73,475	\$122,958	44.41%	67.35%
Social Security Noncertified	211	\$104,777	\$104,402	\$105,884	\$112,662	1.83%	6.40%
Telephone	531	\$29,196	\$49,686	\$77,167	\$109,075	39.03%	41.35%
Other Employee Benefits	241 - 290	\$78,710	\$90,559	\$101,142	\$79,951	0.39%	-20.95%
Content	747	\$49,941	\$40,572	\$69,729	\$66,361	7.37%	-4.83%
Pupil Services	313	\$0	\$0	\$57,934	\$50,417	NA	-12.98%
Tires and Repairs	612	\$18,353	\$18,881	\$15,319	\$44,418	24.73%	189.96%
Travel	580	\$35,106	\$28,157	\$38,764	\$42,098	4.65%	8.60%
Heating and Cooling for Buildings - Gas	622	\$67,092	\$67,673	\$87,481	\$34,892	-15.08%	-60.11%
Student Transportation Services	510	\$29,665	\$28,248	\$24,549	\$32,157	2.04%	30.99%
Removal of Refuse and Garbage	412	\$22,477	\$29,917	\$29,358	\$22,812	0.37%	-22.30%
Board of Education Services	318	\$7,713	\$11,555	\$6,313	\$19,770	26.53%	213.16%
Water and Sewage	411	\$17,787	\$21,512	\$17,383	\$18,937	1.58%	8.94%
Social Security Certified	212	\$14,032	\$14,661	\$14,289	\$17,411	5.54%	21.86%
Wireless Equipment	743	\$8,800	\$17,784	\$10,073	\$14,988	14.24%	48.80%
Teacher Retirement Fund, Prior to 7-1-95	215	\$5,584	\$7,884	\$7,754	\$9,407	13.93%	21.32%
Dues and Fees	810	\$7,355	\$7,919	\$6,645	\$7,249	-0.36%	9.09%
Group Accident Insurance	223	\$6,228	\$4,900	\$4,321	\$4,472	-7.95%	3.49%
Group Life Insurance	221	\$5,082	\$4,020	\$4,245	\$4,297	-4.11%	1.23%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Advertising	540	\$2,877	\$3,927	\$5,486	\$3,441	4.58%	-37.28%
Official Bond Premiums	525	\$147	\$144	\$344	\$416	29.70%	20.93%
Other Professional and Technical Services	319	\$180	\$180	\$180	\$180	0.00%	0.00%
Severance/Early Retirement Pay	213	\$5,463	\$3,322	\$692	\$0	-100.00%	-100.00%
Workers Compensation Insurance	225	\$815	\$2,177	\$3,434	\$0	-100.00%	-100.00%
Overhead and Operational Total		\$5,083,108	\$4,822,331	\$5,113,700	\$5,368,892	1.38%	4.99%
Non Operational							
Redemption of Principal	831	\$3,224,875	\$3,257,875	\$3,278,750	\$3,290,805	0.51%	0.37%
Construction Services	450	\$315,747	\$176,361	\$148,341	\$450,570	9.30%	203.74%
Computer Hardware	741	\$124,026	\$207,531	\$121,829	\$208,738	13.90%	71.34%
Other Professional and Technical Services	319	\$0	\$0	\$0	\$178,460	NA	NA
Equipment	730	\$91,971	\$73,238	\$126,702	\$122,047	7.33%	-3.67%
Other Purchased Services	593	\$81,596	\$79,373	\$64,764	\$103,883	6.22%	60.40%
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$83,429	\$110,941	\$101,821	NA	-8.22%
Awards	875	\$18,750	\$17,600	\$24,300	\$16,446	-3.22%	-32.32%
Social Security Noncertified	211	\$0	\$6,421	\$8,415	\$7,681	NA	-8.72%
Certified Salaries	110	\$4,074	\$4,145	\$2,118	\$4,517	2.61%	113.24%
Instruction Services	311	\$82,995	\$0	\$0	\$0	-100.00%	NA
Non Operational Total		\$3,944,034	\$3,905,973	\$3,886,161	\$4,484,969	3.27%	15.41%
Grand Total		\$18,374,637	\$18,069,850	\$18,642,012	\$18,966,099	0.80%	1.74%